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HOUSE BILL 510

**49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009**

INTRODUCED BY

Ben Lujan

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX CREDIT FOR UNPAID SERVICES OF NOT-FOR-PROFIT CLINICAL LABORATORIES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ CREDIT--GROSS RECEIPTS TAX--UNPAID CHARGES FOR SERVICES PROVIDED BY A CLINICAL LABORATORY.--

A. A clinical laboratory may claim a credit against gross receipts tax due in the following amounts:

(1) from July 1, 2009 through June 30, 2010, thirty-three percent of the value of unpaid qualified clinical laboratory services;

(2) from July 1, 2010 through June 30, 2011, sixty-seven percent of the value of unpaid qualified clinical

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1 laboratory services; and

2 (3) on and after July 1, 2011, one hundred  
3 percent of the value of unpaid qualified clinical laboratory  
4 services.

5 B. As used in this section:

6 (1) "clinical laboratory" means a not-for-  
7 profit laboratory providing clinical laboratory services that  
8 is accredited pursuant to 42 U.S.C. Section 263a but that is  
9 not a laboratory in a physician's office or in a hospital  
10 defined pursuant to 42 U.S.C. Section 1395x;

11 (2) "qualified clinical laboratory services"  
12 means laboratory services provided by a clinical laboratory  
13 pursuant to an order of a health care practitioner; and

14 (3) "value of unpaid qualified clinical  
15 laboratory services" means the amount that is charged for  
16 qualified clinical laboratory services, not to exceed one  
17 hundred thirty percent of the reimbursement rate for services  
18 under the medicaid program administered by the human services  
19 department, that remains unpaid one year after the date of  
20 billing and that the clinical laboratory has reason to believe  
21 will not be paid because:

22 (a) at the time the services were  
23 provided, the person receiving the services had no health  
24 insurance or had health insurance that did not cover the  
25 services provided;

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(b) at the time the services were provided, the person receiving the services was not eligible for medicaid; and

(c) the charges are not reimbursable under a program established pursuant to the Indigent Hospital and County Health Care Act."

Section 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2009.

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